This listing of claims replaces all prior versions, and listings, of claims in the application:

In the Claims:

1-3. (Cancelled)

4. (Currently Amended) A ~~manufacturing~~ method of manufacturing a semiconductor device, comprising:

providing a substrate;

forming a first gate insulation film on a semiconductor layer of the substrate by selective oxidation;

forming a second gate insulation film on the semiconductor layer by thermal oxidation, the second gate insulation film comprising two insulation films each having a different thickness; and

forming a gate electrode ~~across~~ over the first and the second gate insulation films.

5. (Currently Amended) The ~~manufacturing~~ method of manufacturing a semiconductor device of claim 4, wherein the forming of the second gate insulation film comprises forming a first insulation film of a first thickness, removing the first insulation film from a predetermined portion of the substrate and forming a second insulation film of a second thickness in a portion adjacent the remaining first insulation film, the second insulation film being thinner than the first insulation film.

6. (Currently Amended) The ~~manufacturing~~ method of a semiconductor device of claim 4, wherein the second gate insulation film is formed after the first gate insulation film is formed.

7. (Currently Amended) The ~~manufacturing~~ method of manufacturing a semiconductor device of claim 4, wherein the second gate insulation film is formed before the first gate insulation film is formed.

8. (Currently Amended) A ~~manufacturing~~ method of manufacturing a semiconductor device, comprising:

providing a substrate;

forming a LOCOS insulation film at a predetermined region of a semiconductor layer of the substrate by selective oxidation using an oxidation resistant film as a mask;

forming a first gate insulation film of a first thickness adjacent the LOCOS insulation film by thermally oxidizing the semiconductor layer after removing the oxidation resistant film;

removing a portion of the first gate insulation film;

forming a second gate insulation film of a second thickness at a portion of the substrate adjacent the remaining first gate insulation film by thermally oxidizing the semiconductor layer, the second gate insulating film being thinner than the first gate insulating film;

~~a process to form~~ forming a gate electrode ~~across~~ over the gate insulation film of the first thickness, the gate insulation film of the second thickness and the LOCOS gate insulation film; and

forming a source region and a drain region each adjacent the gate electrode.

9. (Original) The ~~manufacturing~~ method of manufacturing a semiconductor device of claim 8, further comprising forming a pad insulation film or a pad insulation film and a pad polysilicon film on the semiconductor layer before forming the LOCOS insulation film.